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**FINANCE DEPARTMENT**

NOTIFICATION

The 12th November, 2025

**S.R.O. No.1400**/2025– In exercise of the powers conferred by sub-section (1) of Section 11 of the Odisha Goods and Services Act, 2017 (Odisha Act 7 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, do hereby make the following further amendment in the notification of the Government of Odisha in the Finance Department No. 40950-FIN-CT1-TAX-0043-2017, dated the 31st December, 2018, published in the Extraordinary issue No. 2464 of the *Odisha Gazette*, dated the 31st December, 2018 bearing **S.R.O. No. 495**/2018, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No. 21520-FIN-CT1-TAX-0005-2023, dated the 1st August, 2023, published in the Extraordinary issue No. 1849 of the *Odisha Gazette*, dated the 1st August, 2023 bearing **S.R.O. No. 507**/2023, namely:–

In the said notification, in the Explanation, for clause (c), the following clause shall be substituted, namely: -

"(c) "Nominated Agency" means entities mentioned in Lists 13, 14 and 15 appended to Table I of notification No. 45/2025-Customs, dated the 24th October, 2025 published in the Gazette of India, Extraordinary, Part II, Section 3 sub-section (i);"

**2.** This notification shall be deemed to have come into force from the 1st day of November, 2025.

[No.31181–FIN-CT1-TAX-0001/2025/F.]
By Order of the Governor

PRIYABRAT MISHRA

Under Secretary to Government

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